

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF OKLAHOMA

In Re: BRETT CLIFTON SHUMATE and) Case No.09-11678
SUSAN LEIGH SHUMATE, Debtors.) Chapter 17

DEBTORS' MONTHLY COMMISSIONS STATEMENTS

COME NOW the Debtors, by and through their attorney, and submit Monthly Commission Statements which were inadvertently not include with Schedule I of the Debtors' petition.

Dated this 31st day of March, 2009.

/s/ James E. McCright
JAMES E. McCRIGHT OBA #10393
3721 N Classen Blvd
Oklahoma City, OK 73118
(405) 524-6789
Attorney for Debtor

BRETT SHUMATE

(Mobile Phone Sales)

<u>Month</u>	<u>Business Receipts</u>	<u>Wages Paid</u>	<u>Fixed Overhead</u>	<u>Net Profit or Loss</u>
Sep 08	\$16,886.25	\$7,000.00	\$7,526.75	\$2,359.50
Oct 08	10,483.00	4,000.00	7,526.75	-1,043.75
Nov 08	12,633.50	6,070.00	7,526.75	- 963.25
Dec 08	13,132.00	4,040.00	7,526.75	1,565.25
Jan 09	11,712.25	4,500.00	7,526.75	-314.50
Feb 09	11,402.25	4,350.00	7,526.75	-475.50

Utilize monthly consolidated commission statements. Add miscellaneous adjustments (mid-month draw) and current balance due (end-of-month reconciliation). From this figure subtract actual wages paid by the month and deduct fixed overhead expenses (1/12 of Schedule C, Line 28) after subtracting Line 11 – Contract Labor. In April 2008 commission sales were cut between 30-40%.

Over the past five years the Debtors' gross commissions dropped from over \$700,000 to \$432,228 in 2006, to \$401,284 in 2007, and to \$225,504 in 2008. Debtors have had a sharp decreased in commissions paid to salespeople, but their fixed overhead costs have not dropped significantly.

When the company cut the sales agents' commissions to keep the company profitable, this affected the Debtors' sales force, which has further spiraled matters downward.

Finalized
ROBERT SHUMATE DBA FREEDOM WIRELESS (0000034647)
 Aug-08
 226632
Monthly Consolidated Commissions Statement

paid in Sep 2008



Previous Balance

\$0.00

Commission Detail

MRC Standard Commission

\$540.00

Volume Incentive Commission

\$0.00

CDMA Commission Bonus

\$0.00

Add-A-Phone Commission

\$0.00

Sales Activation Fulfillment Commission

\$0.00

Exclusive / Plus One Commission Bonus

\$665.00

Voice SPIF

\$0.00

Voice Sub Total

\$1,205.00

Price Plan Upgrade Commissions

\$710.00

Price Plan Downgrade Commissions

(\$405.00)

Voice Total

\$1,510.00

Data Service Commissions

\$136.97

Features and Add-On Services Commission

\$7.00

Data, Features and Add-On Services SPIF

\$0.00

Data, Features and Add-On Services Total

\$143.97

CSA Award Amount

\$4,879.25

CSA Chargeback

(\$115.25)

Residual Commission

\$0.00

Accessory Commission

\$0.00

Data Device Commission

\$0.00

License Commission

\$0.00

Sub Total

\$6,417.97**Equipment Detail**

Equipment Upgrade Commission

\$5,545.00

Equipment Upgrade IAI

\$0.00

Equipment Activation Instant Activation Incentive

\$0.00

Equipment Overlay

\$0.00

Sub Total**\$5,545.00****Boost Detail**

Boost Sales Activation Commission

\$0.00

Sub Total**\$0.00****Adjustment Detail**

Fraud Chargeback

\$0.00

Brightpoint Recovery / AR Settlement

\$0.00

Misc. Adjustments

(\$4,198.00) —**Total Credits****\$7,764.97****Current Balance Due****\$7,764.97** —**Payment Information**

Interim Payments

\$0.00

Final Payments

\$0.00

Total Payments**\$0.00****Final Balance****\$0.00****Voice Unit Detail**

Voice Activations

55

Voice Same Month Deactivations

-9

Voice Activations Gross

46

Voice Deactivations

-36

Voice Same Month Activations

9

Voice Deactivations Gross

-27

Voice Net Units

19

Finalized**ROBERT SHUMATE DBA FREEDOM WIRELESS (0000034647)****Sep-08****226632****Monthly Consolidated Commissions Statement**

Previous Balance

\$0.00

Commission Detail

MRC Standard Commission

\$6,095.00

Volume Incentive Commission

\$0.00

CDMA Commission Bonus

\$0.00

Add-A-Phone Commission

\$0.00

Sales Activation Fulfillment Commission

\$0.00

Exclusive / Plus One Commission Bonus

\$1,610.00

Voice SPIF

\$0.00

Voice Sub Total\$7,705.00

Price Plan Upgrade Commissions

\$110.00

Price Plan Downgrade Commissions

\$0.00

Voice Total**\$7,815.00**

Data Service Commissions

\$32.00

Features and Add-On Services Commission

\$169.00

Data, Features and Add-On Services SPIF

\$0.00

Data, Features and Add-On Services Total\$201.00

CSA Award Amount

\$4,901.25

CSA Chargeback

(\$11.00)

Residual Commission

\$0.00

Accessory Commission

\$0.00

Data Device Commission

\$0.00

License Commission

\$0.00

Sub Total

\$12,906.25**Equipment Detail**

Equipment Upgrade Commission

\$3,980.00

Equipment Upgrade IAI

\$0.00

Equipment Activation Instant Activation Incentive

\$0.00

Equipment Overlay

\$0.00

Sub Total**\$3,980.00****Boost Detail**

Boost Sales Activation Commission

\$0.00

Sub Total**\$0.00****Adjustment Detail**

Fraud Chargeback

\$0.00

Brightpoint Recovery / AR Settlement

\$0.00

Misc. Adjustments

(\$997.50)**Total Credits****\$15,888.75****Current Balance Due****\$15,888.75****Payment Information**

Interim Payments

\$0.00

Final Payments

\$0.00

Total Payments**\$0.00****Final Balance****\$0.00****Voice Unit Detail**

Voice Activations

61

Voice Same Month Deactivations

-12

Voice Activations Gross

49

Voice Deactivations

-15

Voice Same Month Activations

12

Voice Deactivations Gross

-3

Voice Net Units

46

Summary

Avg Voice Net Comm per Net Unit

\$167.50

Total Net Comm per Net Unit

\$169.89

Finalized**ROBERT SHUMATE DBA FREEDOM WIRELESS (0000034647)****Oct-08****226632****Monthly Consolidated Commissions Statement**

Previous Balance

\$0.00

Commission Detail

MRC Standard Commission

\$2,345.00

Volume Incentive Commission

\$0.00

CDMA Commission Bonus

\$0.00

Add-A-Phone Commission

\$0.00

Sales Activation Fulfillment Commission

\$0.00

Exclusive / Plus One Commission Bonus

\$700.00

Voice SPIF

\$0.00

Voice Sub Total\$3,045.00

Price Plan Upgrade Commissions

\$65.00

Price Plan Downgrade Commissions

(\$105.00)**Voice Total****\$3,005.00**

Data Service Commissions

\$487.00

Features and Add-On Services Commission

(\$4.00)

Data, Features and Add-On Services SPIF

\$0.00

Data, Features and Add-On Services Total\$483.00

CSA Award Amount

\$4,827.00

CSA Chargeback

(\$17.00)

Residual Commission

\$0.00

Accessory Commission

\$0.00

Data Device Commission

\$0.00

License Commission

\$0.00

Sub Total

\$8,298.00**Equipment Detail**

Equipment Upgrade Commission

\$2,185.00

Equipment Upgrade IAI

\$0.00

Equipment Activation Instant Activation Incentive

\$0.00

Equipment Overlay

\$0.00

Sub Total**\$2,185.00****Boost Detail**

Boost Sales Activation Commission

\$0.00

Sub Total**\$0.00****Adjustment Detail**

Fraud Chargeback

\$0.00

Brightpoint Recovery / AR Settlement

\$0.00

Misc. Adjustments

(\$3,090.20)**Total Credits****\$7,392.80****Current Balance Due****\$7,392.80****Payment Information**

Interim Payments

\$0.00

Final Payments

\$0.00

Total Payments**\$0.00****Final Balance****\$0.00****Voice Unit Detail**

Voice Activations

40

Voice Deactivations

-20

Voice Net Units

20

Summary

Avg Voice Net Comm per Net Unit

\$152.25

Total Net Comm per Net Unit

\$150.25

CSA Commission per Eligible Unit

\$2.69

WIRELESS (0000034647)

Nov-08

226632

Monthly Consolidated Commissions Statement



Previous Balance

\$0.00

Commission Detail

MRC Standard Commission

\$3,330.00

Volume Incentive Commission

\$0.00

CDMA Commission Bonus

\$0.00

Add-A-Phone Commission

\$0.00

Sales Activation Fulfillment Commission

\$0.00

Exclusive / Plus One Commission Bonus

\$805.00

Voice SPIF

\$0.00

Voice Sub Total

\$4,135.00

Price Plan Upgrade Commissions

\$175.00

Price Plan Downgrade Commissions

(\$285.00)

Voice Total

\$4,025.00

Data Service Commissions

\$83.00

Features and Add-On Services Commission

\$28.00

Data, Features and Add-On Services SPIF

\$0.00

Data, Features and Add-On Services Total

\$111.00

CSA Award Amount

\$4,844.50

CSA Chargeback

(\$27.00)

Residual Commission

\$0.00

Accessory Commission

\$0.00

Data Device Commission

\$0.00

License Commission

\$0.00

Sub Total

\$8,953.50

Equipment Detail

Equipment Upgrade Commission

\$3,680.00

Equipment Upgrade IAI

\$0.00

Equipment Activation Instant Activation Incentive

\$0.00

Equipment Overlay

\$0.00

Sub Total

\$3,680.00

Boost Detail

Boost Sales Activation Commission

\$0.00

Sub Total

\$0.00

Adjustment Detail

Fraud Chargeback

\$0.00

Brightpoint Recovery / AR Settlement

\$0.00

Misc. Adjustments

(\$2,720.00)

Total Credits

\$9,913.50

Current Balance Due

\$9,913.50

Payment Information

Interim Payments

\$0.00

Final Payments

\$0.00

Total Payments

\$0.00

Final Balance

\$0.00

Voice Unit Detail

Voice Activations

35

Voice Deactivations

-12

Voice Net Units

23

ROBERT SHUMATE DBA FREEDOM WIRELESS (0000034647)**Dec-08****226632****Monthly Consolidated Commissions Statement**

Previous Balance

\$0.00

Commission Detail

MRC Standard Commission

\$4,730.00

Volume Incentive Commission

\$0.00

CDMA Commission Bonus

\$0.00

Add-A-Phone Commission

\$0.00

Sales Activation Fulfillment Commission

\$0.00

Exclusive / Plus One Commission Bonus

\$1,260.00

Voice SPIF

\$0.00

Voice Sub Total\$5,990.00

Price Plan Upgrade Commissions

\$315.00

Price Plan Downgrade Commissions

(\$325.00)**Voice Total****\$5,980.00**

Data Service Commissions

\$113.00

Features and Add-On Services Commission

\$0.00

Data, Features and Add-On Services SPIF

\$0.00

Data, Features and Add-On Services Total\$113.00

CSA Award Amount

\$4,910.00

CSA Chargeback

(\$16.00)

Residual Commission

\$0.00

Accessory Commission

\$0.00

Data Device Commission

\$0.00

License Commission
\$0.00

Sub Total

\$10,987.00

Equipment Detail

Equipment Upgrade Commission
\$2,145.00

Equipment Upgrade IAI
\$0.00

Equipment Activation Instant Activation Incentive
\$0.00

Equipment Overlay
\$0.00

Sub Total

\$2,145.00

Boost Detail

Boost Sales Activation Commission
\$0.00

Sub Total

\$0.00

Adjustment Detail

Fraud Chargeback
\$0.00

Brightpoint Recovery / AR Settlement
\$0.00

Misc. Adjustments
(\$4,252.50)

Total Credits

\$8,879.50

Current Balance Due

\$8,879.50

Payment Information

Interim Payments
\$0.00

Final Payments
\$0.00

Total Payments

\$0.00

Final Balance

\$0.00

Voice Unit Detail

Voice Activations
47

Voice Deactivations
-11

ROBERT SHUMATE DBA FREEDOM WIRELESS (0000034647)

paid in Feb 09

Jan-09

226632

Monthly Consolidated Commissions Statement



Previous Balance

\$0.00

Commission Detail

MRC Standard Commission

\$2,115.00

Volume Incentive Commission

\$0.00

CDMA Commission Bonus

\$0.00

Add-A-Phone Commission

\$0.00

Sales Activation Fulfillment Commission

\$0.00

Exclusive / Plus One Commission Bonus

\$385.00

Voice SPIF

\$0.00

Voice Sub Total

\$2,500.00

Price Plan Upgrade Commissions

\$20.00

Price Plan Downgrade Commissions

(\$35.00)

Voice Total

\$2,485.00

Data Service Commissions

\$37.00

Features and Add-On Services Commission

\$88.00

Data, Features and Add-On Services SPIF

\$0.00

Data, Features and Add-On Services Total

\$125.00

CSA Award Amount

\$5,023.25

CSA Chargeback

(\$21.00)

Residual Commission

\$0.00

Accessory Commission

\$0.00

Data Device Commission

\$0.00

License Commission

\$0.00

Sub Total

\$7,612.25

Equipment Detail

Equipment Upgrade Commission

\$3,790.00

Equipment Upgrade IAI

\$0.00

Equipment Activation Instant Activation Incentive

\$0.00

Equipment Overlay

\$0.00

Sub Total

\$3,790.00

Boost Detail

Boost Sales Activation Commission

\$0.00

Sub Total

\$0.00

Adjustment Detail

Fraud Chargeback

\$0.00

Brightpoint Recovery / AR Settlement

\$0.00

Misc. Adjustments

(\$4,067.50)

Total Credits

\$7,334.75

Current Balance Due

\$7,334.75

Payment Information

Interim Payments

\$0.00

Final Payments

\$0.00

Total Payments

\$0.00

Final Balance

\$0.00

Voice Unit Detail

Voice Activations

24

Voice Deactivations

-13

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2006Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service▶ Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See instructions for Schedule C (Form 1040).

Name of proprietor

BRETT C SHUMATE

Social security number (SSN)

6294**A** Principal business or profession, including product or service (see page C-2 of the instructions)**PHONE SALES****B** Enter code from pages C-8, 9, & 10**454390****C** Business name. If no separate business name, leave blank.**7301 NW EXPRESSWAY STE 200****D** Employer ID number (EIN), if any**E** Business address (including suite or room no.) ▶ **2340 STEEPLE CHASE RD**City, town or post office, state, and ZIP code **OKLAHOMA CITY OK 73132****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2006, check here**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	1	432,228
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	432,228
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	432,228
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6	7	432,228

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	4,180	18 Office expense	18	5,320
9 Car and truck expenses (see page C-3)	9	23,040	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see page C-5):	20a	
11 Contract labor (see page C-4)	11	167,608	a Vehicles, machinery, and equipment	20b	10,200
12 Depletion	12		b Other business property	21	9,057
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	73,469	21 Repairs and maintenance	22	25,081
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	2,090
15 Insurance (other than health)	15	2,232	23 Taxes and licenses	24	
16 Interest:			24 Travel, meals, and entertainment:	24a	2,860
a Mortgage (paid to banks, etc.)	16a		b Travel	24b	3,344
b Other	16b	7,860	24b Deductible meals and entertainment (see page C-6)	25	5,286
17 Legal and professional services	17	600	25 Utilities	26	
			26 Wages (less employment credits)	27	3,215
			27 Other expenses (from line 48 on page 2)		

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns**29** Tentative profit (loss). Subtract line 28 from line 7**30** Expenses for business use of your home. Attach Form 8829**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-8 of the instructions.

EEA

Schedule C (Form 1040) 2006

SCHEDULE C
(Form 1040)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2007Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or Form 1041. ▶ See instructions for Schedule C (Form 1040).**

Name of proprietor

BRETT C SHUMATE

Social security number (SSN)

-6294**A** Principal business or profession, including product or service (see page C-2 of the instructions)**MOBILE PHONE SALES****B** Enter code from pages C-8, 9, & 10**▶ 454390****C** Business name. If no separate business name, leave blank.**7301 NW EXPRESSWAY STE 200****D** Employer ID number (EIN), if any**E** Business address (including suite or room no.) ▶ **2340 STEEPLE CHASE RD**City, town or post office, state, and ZIP code **OKLAHOMA CITY OK 73132****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2007? If "No," see page C-3 for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2007, check here**Part I Income****1** Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here**1 401,284****2** Returns and allowances**2****3** Subtract line 2 from line 1**3 401,284****4** Cost of goods sold (from line 42 on page 2)**4****5** Gross profit. Subtract line 4 from line 3**5 401,284****6** Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3)**6****7** Gross income. Add lines 5 and 6**7 401,284****Part II Expenses.** Enter expenses for business use of your home only on line 30.**8** Advertising**8****9** Car and truck expenses (see page C-4)**9****14,186****10** Commissions and fees**10****11** Contract labor (see page C-4)**11****196,889****12** Depletion**12****13** Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)**13****42,941****14** Employee benefit programs (other than on line 19)**14****15** Insurance (other than health)**15****2,163****16** Interest:**a** Mortgage (paid to banks, etc.)**16a****b** Other**16b****6,983****17** Legal and professional services**17****400****18** Office expense**18****4,314****19** Pension and profit-sharing plans**19****20** Rent or lease (see page C-5):**20****a** Vehicles, machinery, and equipment**20a****b** Other business property**20b****10,200****21** Repairs and maintenance**21****22** Supplies (not included in Part III)**22****23** Taxes and licenses**23****2,363****24** Travel, meals, and entertainment:**24****a** Travel**24a****3,418****b** Deductible meals and

entertainment (see page C-6)

24b**4,156****25** Utilities**25****1,980****26** Wages (less employment credits)**26****27** Other expenses (from line 48 on page 2)**27****63,800****28** Total expenses before expenses for business use of home. Add lines 8 through 27 in columns**28****353,793****29** Tentative profit (loss). Subtract line 28 from line 7**29****47,491****30** Expenses for business use of your home. Attach Form 8829**30****31** Net profit or (loss). Subtract line 30 from line 29.**31****47,491**

- If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-7).

- If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐

All investment is at risk.

32b ☐

Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-8 of the instructions.

EEA

Schedule C (Form 1040) 2007

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2008Department of the Treasury
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

▶ Attach to Form 1040, 1040NR, or 1041 ▶ See Instructions for Schedule C (Form 1040)

Attachment
Sequence No. 09

Name of proprietor

Social security number (SSN)

BRETT C. SHUMATE

- 6294

A Principal business or profession, including product or service (see page C-3 of the instructions)

B Enter code from pages C-9, 10, & 11

MOBILE PHONE SALES▶ **454390**

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

7301 NW EXPRESSWAY STE 200E Business address (including suite or room no.) **2340 STEEPLE CHASE RD**City, town or post office, state, and ZIP code **OKLAHOMA CITY OK 73132**F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶G Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2008, check here

Part I Income

1 Gross receipts or sales. Caution. See page C-4 and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

1 **226,504**

- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses.

2 Returns and allowances

2

3 Subtract line 2 from line 1

3 **226,504**

4 Cost of goods sold (from line 42 on page 2)

4

5 Gross profit. Subtract line 4 from line 3

5 **226,504**

6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)

6

7 Gross Income. Add lines 5 and 6

7 **226,504****Part II Expenses. Enter expenses for business use of your home only on line 30.**

8 Advertising

8 **1,180**

18 Office expense

18 **2,140**

9 Car and truck expenses (see page C-5)

9 **8,751**

19 Pension and profit-sharing plans

19

10 Commissions and fees

10

20 Rent or lease (see page C-6):

20a

11 Contract labor (see page C-5)

11 **74,984**

a Vehicles, machinery, and equipment

20b **10,800**

12 Depletion

12

21 Repairs and maintenance

21 **488**

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)

13 **41,464**

22 Supplies (not included in Part III)

22 **1,023**

23 Taxes and licenses

23 **87**

14 Employee benefit programs (other than on line 19)

14

24 Travel, meals, and entertainment:

24a **2,963**

15 Insurance (other than health)

15 **490**

b Deductible meals and entertainment (see page C-7)

24b **1,684**

16 Interest:

16

25 Utilities

25 **3,826**

a Mortgage (paid to banks, etc.)

16a

26 Wages (less employment credits)

26

b Other

16b **6,943**

27 Other expenses (from line 48 on page 2)

27 **8,182**

17 Legal and professional services

17 **300**

28 Total expenses before expenses for business use of home. Add lines 8 through 27

28 **165,305**

29 Tentative profit or (loss). Subtract line 28 from line 7

29 **61,199**

30 Expenses for business use of your home. Attach Form 8829

30

31 Net profit or (loss). Subtract line 30 from line 29

31 **61,199**

- If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (If you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-8).

- If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198. Your loss may be limited.

All investment is at risk.

Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-9 of the instructions.

EEA

Schedule C (Form 1040) 2008